

Prepared by Joanne Gray Ballard 7-Dec-95
 Revised by the FAC 13-Jun-96
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COFRS/COA/MODELS/XFER

Exempt - Only to be used with transactions between AHEC and an Exempt Enterprise

HX

COFRS ACCOUNTING MODEL

AHEC LONG BILL TRANSFER

Used to record payment of funds to AHEC by its constituent institutions per the Long Bill.
 This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

AHEC TRANSFERS: Payment of funds to AHEC per the Long Bill.										
COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
INSTITUTION = EXPENDITURE ENTRY										
1	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt TABOR Exempt Enterprise **Mandatory Transfers Outside System** Expenditure OT NonExempt AHEC Constit Long Bill	N/A	320/GXX	NAP	11XX	22	AAGF		500	
2	Defaulted Bank Code Current Unrestricted Exempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	N/A	N/A	01	1100			500
AHEC = REVENUE ENTRY										
1	Defaulted Bank Code Current Unrestricted NonExempt Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash	1001	310/GMA	N/A	N/A	01	1100		500	
2	Defaulted Bank Code Current Unrestricted NonExempt Fund Appropriated Revenue Mandatory Transfers Outside System Revenue OT NonExempt AHEC Constit Long Bill	N/A	310/GMA	GLW	9050	31	AAGF			500

** Institutions may record this expenditure differently on their financial systems/statements
 If they choose to do so, a presentation entry must be displayed on the Exhibit J.